GOVERNMENT OF ANDHRA PRDADESH
ABSTRACT

Andhra Pradesh Re-organisation, Act 2014 – Apportionment of the assets and liabilities, and allocation of employees relating to Andhra Pradesh Education and Welfare Infrastructure Development Corporation (APEWIDC) listed at Sl.No.77 in IX Schedule, as per section 53 of the Andhra Pradesh Re-organisation Act (APRA), 2014 (Central Act 6 of 2014) between the successor States of Andhra Pradesh and Telangana – Approval of the de-merger proposal - orders – issued.

SCHOOL EDUCATION (TRAINING) DEPARTMENT

G.O.MS.No. 108 Dated: 26-09-2016
Read the following:-

1. G.O.Ms.No.107, Education (SE-TRG) Department, dated 30.08.2008.
2. G.O.Ms.No.130, Education (SE-TRG) Department, dated 04.10.2008.
3. G.O.Ms.No.198, Social Welfare (SCP-II) Department, dated 03.11.2008.
4. G.O.Ms.No.36, Finance (SMPC) Department, dated 23.11.2011.
5. A.P. Reorganization Act, 2014.
6. From MD, APEWIDC.A.P., Hyderabad, Lr.No.E3/1112(E)/ APEWIDC/ 2014, dated. 11.02.2015 and 02.04.2015.
7. Lr.No.9788/SE-Trg/2014, dated 12.11.2015 of Prl. Secy. to Govt., School Education (TRG) Department, Govt. of Telangana.
8. From MD, APEWIDC. A.P., Hyderabad, Letter No. E3/1112(E)/APEWIDC/2014, dated. 20.02.2016.
9. Govt. Letter No. 2601/TRG/A1/2015, Education(TRG) Department, dated.30.05.2016.
10. From MD, APEWIDC. A.P., Hyderabad, Letter No. E3/1112(E)/APEWIDC/2014, dated. 04.07.2016.

* * *

ORDER:

In order to bring efficiency, efficacy and timeliness into execution of all civil infrastructure, maintenance and other developmental works in the departments of School Education, Higher Education Department, Social Welfare Department, BC Welfare Department and Minorities Welfare Department in the State, the Government have created Andhra Pradesh Education and Welfare Infrastructure Development Corporation (APEWIDC), vide GO 1st read above and also order for the merger of Social Welfare Engineering wing into the newly created corporation together with all the engineering and other staff and assets at state, circle, division and sub-division levels. Accordingly, the new Corporation (APEWIDC) came into existence with effect from 16.10.2008. The Governing body with Chairperson, Vice-Chairperson, members and Member-Secretary (Managing Director) is the organisation structure. The functions of the Corporation are as follows:

1. Execution of civil works for the participating departments including new works, repairs and renewals, including the preparing of project reports, surveys, assessments, Master Plans etc related to the execution of civil work projects.

(pto)

2. Procurement of equipment and supplies of machinery, furniture and any other items for the participating departments in a centralised manner to achieve cost and time economics.
3. Any other functions as discussed and agreed by the Board.

2. In the GO 2nd read above, the Government have sanctioned 10 posts including Managing Director and Chief Engineer for the Head Quarter office of Andhra Pradesh Education and Welfare Infrastructure Development Corporation (APEWIDC) at Hyderabad.

3. In the GO 3rd read above, Government have accorded permission to the VC & MD, APSCCFC Ltd, Hyderabad to transfer the Social Welfare Engineering wing, APSCCFC Ltd. along with the staff and assets at state, circle, division and sub-division levels to the APEWIDC.

4. Consequent on creation of APEWIDC, by merging the erstwhile Social Welfare Engineering wing, Government have sanctioned the new staffing pattern to the APEWIDC with 847 posts duly creating 242 new posts by supressing 242 existing posts, vide GO 4th read above. The draft service rules for the employees have been approved by the Government vide Letter No. 22076/Gen.I.II/A2/2012, dated. 02.07.2013. Accordingly, APEWIDC has adopted the APEWIDC Employees Service Rules 2013 vide proceedings No. E2/10050/MD/APEWIDC/2010, dated 04.07.2013.

5. The Managing Director, APEWIDC has informed vide his letter 6th read above, that the Government of India have enacted the AP Reorganisation Act, 2014 vide reference 5th read above. According to Sec 68(1) of the AP Reorganisation Act 2014, the Companies and Corporations specified in the IX schedule of the said act shall on and from the appointed day, i.e., 02.06.2014 continue to function in those areas in respect of which they were functioning immediately before that day. As per the Circular Memo No. 3685/INF(SRC)/2014 dated 29.05.2014 of Industries & Commerce Department, the demerger plan of the respective Corporation shall be approved by the Governments i.e., Government of AP and Government of Telangana. After approval of the demerger plan, new entity will be created in the appropriate state and then the assets, liabilities and employees will be transferred to that new entity based on the approved demerger plan. The Government of the United Andhra Pradesh have constituted an Expert Committee for approval of the demerger proposals vide G.O.Rt. No.223 Inds & Com (SR) Dept, dated 30.05.2014.

6. The Expert Committee has examined the demerger proposals submitted by the Corporation and has approved it vide its DO Lr. No. 5614/Expert Committee/2014, dated 06.02.2015. The demerger proposals of APEWIDC along with the audit report as
on 01.06.2014 have also been approved by the Governing body of APEWIDC. The Government of Telangana have also conveyed their concurrence for the demerger plan of APEWIDC vide ref 7th read above.

(contd..)

7. In the light of above, circumstances, vide reference 8th read above, the MD, APEWIDC has requested the Government to bifurcate the APEWIDC as two entities to work in the state of Andhra Pradesh and in the state of Telangana along with posts existing in various categories in 13 districts of AP and 10 districts of Telangana including the allocation of the personnel working against the sanctioned posts in corporate office and different field units of the districts.

8. In the reference 9th read above, it was advised to the MD, APEWIDC to place the proposal before Governing Body of the Corporation in the first instance and after approval of the Governing Body, convene a joint meeting with representatives of both the States to obtain their agreement on the proposal and furnish the same to the Government for necessary action. According to the above orders, the MD, APEWIDC has convened a joint meeting and agreed the proposal, after approval of the Governing Board of APEWIDC and requested for Government Orders in the matter vide reference 10th read above.

9. Government of Andhra Pradesh after careful examination of the matter, hereby approve the De-merger proposal as approved by the Expert Committee in respect of the Andhra Pradesh Education and Welfare Infrastructure Development Corporation (APEWIDC) listed at Sl.No.77 in IX Schedule of the AP Reorganisation Act, 2014. The Demerger proposals in respect of apportionment of Assets and Liabilities as approved by the Government is appended in the Annexure-I. Further, the Government hereby approve the apportionment of posts and provisional allocation of personnel as

approved in the joint meeting and appended in the Annexure-II & III of this order. However the final allocation of the employees shall be approved by the Expert Committee in due course.

10. The Managing Director, Andhra Pradesh Education and Welfare Infrastructure Development Corporation (APEWIDC) is requested to take further necessary action as per the provisions of the Andhra Pradesh Societies Registration Act, 2001.

11. This order issues with the concurrence of the Government of Telangana.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ADITYA NATH DAS
PRINCIPAL SECRETARY TO GOVERNMENT (SE)

To
The Managing Director, APEWIDC, Hyderabad.
The Joint Managing Director, APEWIDC, Hyderabad.
The Special Chief Secretary to Government, Education Department, Govt. of Telangana, Hyderabad.
The Principal Secretary to Govt., Social Welfare Department, A.P. & Telangana States.
The Principal Accountant General (Civil Audit), A.P. & Telangana States,
The Principal Secretary to Govt., B.C. Welfare Department, A.P. & Telangana States.

(pto)

The Principal Secretary to Govt., Tribal Welfare Department, A.P. & Telangana States.
The Principal Secretary to Govt., Minorities Welfare Department, A.P. & Telangana States.
The Spl. Secretary to Chief Minister, A.P. State and Telangana State.
The Secy. to Govt., Finance Works & Project (WA-I), Finance Dept., A.P. & Telangana States.
The Commissioner of School Education, A.P. & Telangana States.
The State Project Director, SSA, A.P. and Telangana States.
The Secretary, APSWREI Society and TSWREI Society, Hyderabad.
The Secretary, APREI Society and TSREI Society, Hyderabad.
The Social Welfare Department/BC Welfare Department/Minority Welfare Department/Higher
Education Department/R&B Department/Finance Department /Finance (EBS-IV.SE-HE) Department, Govt. of A.P. and Govt. of Telangana States.
The Director of Works & Accounts, A.P. and Telangana States, Hyderabad.
The P.S. to the Chief Secretary to Government, A.P. & Telangana States.
The P.S. to the Prl. Secretary to Government, G.A (Poll) Dept., A.P. & Telangana States.
The P.S. to the Prl. Secretary to Government, School Education Department, A.P. Hyderabad.
All the District Collectors in the State of Andhra Pradesh and in the State of Telangana.
The Chief Engineer, APEWIDC, Hyderabad.
The General Manager (Finance), APEWIDC, Hyderabad.
All the Superintending Engineers, APEWIDC in the State of A.P. & Telangana.
All the Executive Engineers, APEWIDC in the State of A.P. & Telangana.
SF/SCs.

//FORWARDED::BY ORDER//

SECTION OFFICER

Part I

(To G.O.Ms.No.108 , SE(TRG) dept., dated:26.09.2016)

1. SHORT TITLE AND EXTENT:

i) This Scheme is called the APEWIDC Re-organization Scheme, 2014.

ii) This scheme extends to all the assets, liabilities, proceedings and personnel rights and powers attached to APEWIDC presently existing in the State of Andhra Pradesh before the appointed date of re-organization.

iii) **Date when the Scheme comes into Operation**: Though this Scheme shall become effective from the Effective Date, the provisions of this Scheme shall be applicable and come into operation from the Appointed date i.e., 02nd Day of June, 2014 such other date as may be notified by the Government of India in this official Gazette of India.

2. DEFINITIONS:

In this Demerger Plan, unless repugnant to the meaning or context thereof, the following expressions shall have the following meaning

a) Act : means the Andhra Pradesh Reorganization Act, 2014.

b) Apportionment: means the transfer by way of apportionment of the assets and liabilities of the Transferor Society to the Demerged Undertaking in the State of Telangana formed on re organization of Andhra Pradesh State, as set out in Part II hereof;

c) Appointed Date: appointed day means 02nd Day of June, 2014 or such other date as may be notified by the Government of India in the official Gazette of India.

d) **Board:** Governing Body of the Society or Board in relation to Transferor Society and the Newly Formed Transferee Company', as the case may be, shall, unless it be repugnant to the context or otherwise, includes a committee of Members or any person duly constituted and authorized by the respective Governing Board's of the Societies.

e) **Societies Act**: means the Andhra Pradesh Societies Registration Act, 2001 to the extent applicable, and includes any statutory re-enactment or modification thereof, or amendment thereto, from time to time.

f) **Demerged Undertaking:** means the whole of the Business relatable to Telangana Region of the Transferor Society, and the share of assets and liabilities of head quarters of APEWIDC, on a going concern basis, apportioned in terms of this scheme which shall include (without limitation):

(1) all assets and properties wherever situated, whether movable or immovable, freehold or leasehold, tangible or intangible, including investments in, and advances to, as part of the business activity, including without limitation all funds, investments, plant and machinery, estates, buildings, offices (including marketing offices, corporate and administrative offices and liaison offices), machinery, capital work in progress, furniture, fixtures, office equipment, vehicles, computer installations, electrical including any other hardware or software applications, appliances, accessories, power lines, water pipelines and deposits all other interests in connection with or relating to the Demerged Undertaking', including licenses, approvals, certificates, clearances, exemptions and all benefits.

(2) all agreements, contracts, engagements, permits, quotas, rights, registrations, entitlements, industrial and other licences, bids, all assignments and grants thereof, tenders, letters of intent, expressions of interest, development rights (whether vested or potential and whether under agreements or otherwise), municipal permissions, approvals, consents, subsidies, tax credits, incentives, tenancies in relation to office and/or residential properties for the employees, investments or interest (whether vested, contingent or otherwise) either solely or jointly with other parties, goodwill, trademarks, trade names, trade secrets, product registrations, patents, copyrights, all other intellectual property, bank accounts, receivables, privileges, insurance claims and policies, powers of attorney, and authorities, certifications, all other rights including sales tax deferrals and exemptions and other benefits, lease rights, licences, powers and facilities of every kind,

nature and description whatsoever, rights to use and avail of telephones, emails, telexes, facsimile, VSATs connections and installations and any other communication devices, utilities, electricity and other services, provisions, funds, benefits of all agreements, contracts and arrangements and all other interests in connection with or relating to the Demerged Undertaking', including licenses, approvals, certificates, clearances, exemptions and all benefits

(3) all deposits or benefits of any deposits, balances, earnest moneys and/or security deposits paid or received by the Transferor Society directly or indirectly in connection with or relating to the Demerged Undertaking';

(4) all books, records, files, papers, engineering and process information, computer programmes along with licenses, drawings, backup copies, websites, domain names, manuals, data, catalogues, quotations, sales and advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information, and other records, whether in physical form or electronic form in connection with or relating to the Demerged Undertaking'; and

(5) debts, duties, obligations and liabilities (including contingent liabilities) relatable to the Demerged Undertaking';

Explanation:

(I) For the purpose of this Scheme, it is clarified that the liabilities pertaining to the Demerged Undertaking' are:

(i) The liabilities which accrue or arise out of the activities or operations of Business.

(ii) Specific loans and borrowings raised , incurred and utilised solely for the activities or operation of Business.

(iii) Liabilities other than those referred to in sub-clauses (i) and (ii) above, if any, being the amounts of general or multipurpose borrowings of the Transferor Society, as at the end of business on the date immediately preceding the Appointed Date in the manner apportioned under the scheme.

(II) Any question that may arise as to whether a specified asset or liability pertains or does not pertain to the Business or whether it arises out of the activities or

operations of the Business shall be decided by mutual agreement between the Governing Boards of the Societies in the Successor States upon reorganisation.

g) **Effective Date**: means the date on which the filing formalities of the Registrar of Societies, Hyderabad have been completed after complying the terms and conditions set out in the APEWIDC Re-organization Scheme, 2014, as approved by the Central Government or its nominee.

h) **Head Quarter's Assets and Liabilities**: The Assets and Liabilities located/held at the head quarters of APEWIDC situated at Hyderabad.

i) **Liabilities:** Liabilities includes all liabilities, debts, duties, obligations and other outgoing including statutory Liabilities and Government levies of whatever nature including the contingent Liabilities which may arise in regard to dealings made before the effective date. in respect of the Demerged and Residuary Undertakings excluding however personnel and personnel related matters.

j) **Personnel**: Personnel means workmen, employees, staff and officers including officers on deputation to the company by whatever name called and including those on deputation to other organisations or institutions.

k) **Population Ratio**: Population ratio in relation to the State of Andhra Pradesh and Telangana, means the ratio of 58.32:41.68 as per 2011 Census as defined Sub -clause (h) of Sec 2 of the Act.

l) **Proceedings:** Means as referred to in Sub-Section (3) of Sec.105 of AP Re-organization Act, 2014.

m) **Residuary Undertaking**: means the whole of the business including relating to Residuary Andhra Pradesh Region on a going concern basis and all the estate, assets, rights, title, interests, business, undertakings, activities, operations and the divisions of the Transferor Society, save and except the Demerged Undertaking'.

n) **Residuary Andhra Pradesh Region**: Residuary Andhra Pradesh Region means on and from the appointed date territories as existing in state of Andhra Pradesh other than those specified in the Sec.3 of par II of the Act.

o) **State Governments**: State Governments means the Governments of the successor states formed upon reorganisation and includes Government of

Andhra Pradesh and State of Telangana formed under AP Re-organization Act, 2014.

p) **Scheme**: means this composite Scheme of Apportionment/Arrangement called as the APEWIDC Re-organization Scheme, 2014 including any modification or amendment hereto.

q) **Schedules**: mean the schedules to this scheme.

r) **Transferor Society** means the ANDHRA PRADESH EDUCATION AND WELFARE INFRASTRUCTURE DEVELOPMENT CORPORATION constituted under the Andhra Pradesh Societies Registration Act, 2001, carrying on business in the existing State of Andhra Pradesh before reorganisation.

s) **Transferee Society**: means a new society to be formed under the Andhra Pradesh Societies Registration Act, 2001 or a society to be formed under appropriate law for the time being in force by the newly formed State of Telangana to hold the assets and liabilities of the Demerged Undertaking'.

t) **Terminal Benefits:** means i) The balance in the PF (EPF) account payable as per rule CPF (EPF) regulations; ii) Cash equivalent of accumulated earned leave as per the Rules of the Enterprise and iii) Gratuity as per the provisions of the

payment of Gratuity Act or other applicable Rules of the Organisation as per proceedings No.E1/160/MD/APEWIDC/10 dated 15.06.2011.

u) **Telangana Region**: Telangana Region means on and from the appointed date territories as included in Sec. 3 of part II of the Act.

Immovable Assets of the Corporation : All immovable assets of the Society, owned or held through leasehold rights, by it shall be allocated to the respective successor State divisions on the basis of their location or situation of such assets, which means that if an asset is situated within the geographical boundaries of a particular successor State, such asset shall belong to that particular successor State Divisions and the Head Office of the Society shall be divided between the two successor State Divisions on the basis of population ratio as per the provisions of Andhra Pradesh Reorganization Act, 2014.

Apportionment/Allocation of Head Office Space: Presently the Society is operating only through its Headquarters situated in a leased premises at 4th Floor, Rajiv Vidya Mission, SCERT compound, Hyderabad –500 001.

On this Plan becoming effective, the office space between the successor State Societies under the same Corporation will be divided as prescribed below –

- Head Office Building consisting 2 Halls.
  Apportionment as per the orders issued by the Government of Andhra Pradesh., vide G.O. Ms. No.222 of G.A. (SR) Dept., dated 30-05-2014.

  Current Area: 5411 sft
  AP : TS :: 58.32:41.68 :: 3156 sft:2255sft
  Hall 1 : 3798 sft
  Hall 2 : 1613sft
  Hall 3 : 1143sft (circle office of Hyderabad SE)
- One hall in the 4th floor allotted for Telangana Corporation
- The Second hall in the 4th floor allotted for Andhra Pradesh Corporation.

Movable Assets at Head Office:

There are in all 435 items of Furniture & Fixtures, Electronic Equipments and Manuals. These are apportioned on the basis of population ratio. The details of the divisions of the same are given in the table below –

S. No.	Description of the Asset	Units	APEWIDC	TEWIDC
			Units	Units
1	2	3	4	5
1	Executive Table (MD, CE)	2	1	1
2	Selves with Glass Doors	2	1	1
3	Table for rest room	2	1	1
4	Tabel for AO, FO, and EEs.	5	3	2
5	Other Tables (wooden/computer/steel etc.)	12	7	5
6	Chairs (Executive)	3	2	1
7	Chairs for M.D's ante room	2	1	1
8	Visitors Chairs black in MD, CE chambers	8	5	3
9	Chairs of E.E.s	3	2	1
10	Chair for G.M. (Fin)	1	1	
11	Chairs (Revolving) for staff	53	31	22
12	Chairs without arms/plain	28	16	12
13	S-Type Chairs (Old)	6	3	3
14	Metal perfo chair 3 seater without arms	2	1	1
15	Split AC 1.5 Ton	6	3	3
16	Split AC 2 Tons	10	6	4
17	Single bed with coir matteresses, 1 pillo	2	1	1

18	Sofa set 3 seats with glass table	2	1	1
19	Computers desktop-43/in-built PCs-5 (500GB external hard disk to MD PC) =(25+18 and 3+2 = 28+20)	48	28	20
20	Table right side drawers (Dark brown/Ash Colour)	39	23	16
21	Note Book Computers (Laptop)	7	4	3
22	Servers	2	1	1
23	HP Lazer Jet Printers/ Fax-1	13	7	6
24	Exhaust Fans	3	2	1
25	Steel Almyrahs (with doors) Big	25	14	11
26	Steel Almyrahs (Sliding) Big	6	4	2
27	Steel Almyrahs (Sliding) Small	5	3	2
28	CPU Stands	38	22	16
29	UOS 600 VA APC	44	26	18
30	Emergency light	4	2	2
31	Mobiles with 3G sim to SE	2	1	1
32	Sony LED Colour TV	1	1	
33	Vediocon Refrizirator	1		1
34	Konica Xerox	1	1	
35	Wall Clocks	5	3	2
36	Key Chest	1	1	
37	Water Cooler	1	1	
	Total – A	**395**	**230**	**165**
OFFICE MANUALS				
39	A.P. Fundamental Rules	1	1	
40	AP CCA & Conduct Rules	2	1	1
41	AP Spl. Pay & Allowances	1	1	
42	AP Financial Code	1		1
43	AP PWD Code	1	1	
44	APDSS	1	1	
45	AP Leave Rules	2	1	1
46	AP State & Sub-ordinate Ser. Rls	2	1	1
47	AP Revised Pension Rules	1		1
48	Compendium of Engg. Ser. Rls.	1	1	
49	DOM	1		1
50	Oxford Dictionary	1	1	
51	Income Tax Act 2009	1	1	
52	Building & Other Conn. Act 1996	1		1
53	AP Value Added Tax Act 2005	1	1	
54	RPS 2010	1		1
55	CPWD, Delhi Schedule of Rates 2007	1	1	
56	CPWD, Delhi Schedule of Rates (Elec.) 2007	1		1
57	Super Income Tax Booklet	1	1	

58	Income Tax on Salaries 2010-11	1		1
59	AP Value Added Tax Act 2005	1		1
60	Indian Contract Act, 1872	1	1	
61	National Building Code of India 2005	1		1
62	Vigilance Manual Vol. I	1	1	
63	Vigilance Manual Vol. II	1		1
64	Vigilance Manual Vol. III	1	1	
65	Vigilance Manual Vol. IV	1		1
66	I.D. Act, 1947 (Bare Act)	1	1	
67	I.D. Act, 1947 (Bare Act only)	1		1
68	AP TA Rules	1	1	
69	AP Loans, Medical Attendance	1		1
70	Income tax on salaries 2012-13	1	1	
71	RPS 2005	1	1	
72	RPS 1999	1	1	
73	AP State & Sub-Ordinate Ser. Rls (Govt. Press)	1		1
74	Handbook of Concrete reinforcement & Detailing	1	1	
75	Handbook of Typified Designs for Structures with steel roof trusses	1	1	
	Total – B	**40**	**23**	**17**
	Grand Total A + B	**435**	**253**	**182**

Current Liabilities at Head Office: Current Liabilities consisting of Security Deposits and Earnest Money Deposits as on 01-06-2014 is at Rs. 48,92,135/-. This shall be distributed on basis of Population Ratio.

1. APPORTIONMENT AND TRANSFER OF LIABILITIES:

Upon coming into effect this plan and with effect from the Appointed date of the Plan-

a. **Transfer and Vesting of liabilities:** All loans raised and used, debts, liabilities duties and obligations of every kind, nature description, whether or not provided for in the books of account and whether disclosed or undisclosed in the Balance Sheet of the Society shall as on the appointed date for this plan and relatable to the respective successor State Societies be transferred to such society without any further act or deed, to the extent that they are outstanding as on the Effective date and shall become the loans, debts, liabilities and obligations of such successor State Society and it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such liabilities and obligations have arisen in order to give effect to the provisions of this sub clause.

b. **Liabilities discharged after the appointed date for the Plan:** Where any of the debts, loans raised, liabilities and obligations of the Society as on the appointed date for the plan have been discharged by the Society after the appointed date for the Plan and prior to the effective date for the plan such discharge shall be deemed to have done for and on account of such successor State Society to which such debt or liability is relatable or allocated on the appointed date for the Plan.

c. **Liabilities incurred after the appointed date for the Plan:** All loans raised and all liabilities and obligations incurred by the Society for the operations relatable to a particular successor State Society, after the appointed date for the Plan and prior to the effective date for the plan, shall subject to the terms of this Plan be deemed to have been raised or incurred for and on behalf of such successor State Society and shall vest in it to the extent it is outstanding on the effective date for the plan and shall without any further act or deed be and stand transferred to such successor State Society and shall become the debt or liability of such successor State Society.

d. **Security created on the assets of the other State Society:** The Securities or encumbrances created with respect to liabilities allocated to one of the successor State Societies over the assets allocated to the other successor State Society shall stand discharged from the effective date of the plan and the assets of the successor State Society to which such liability relates shall offer their assets as security for such liability.

2. CONTRACTS, DEEDS ETC.

Upon coming into effect of this Plan and subject to the provisions of this plan-

a. **Transfer and Vesting of Contracts:** All the Contracts, deeds, bonds, agreements, schemes, arrangements and other instruments of whatsoever nature entered into or executed by the Society shall on the coming into effect of this Plan be allocated to the respective successor State Society as if they have been entered into or executed by them, without any further act or deed for such transfer.

b. **Pending Purchase Orders etc:** All Purchase / Procurement orders issued by the Society on various suppliers, sellers etc., relatable to the business of respective successor State divisions shall be transferred to such societies on the Plan becoming effective and such societies shall honour such purchase orders etc., as if such orders have been placed or issued by them**.**

c. **Pending Sale / Supply Commitments:** All Sale/ Supply service agreements or contracts entered into by the Society from various customers relatable to the business of respective successor State Societies shall be transferred to such divisions on the Plan becoming effective and such divisions shall honour such sale / supply / service commitments etc., as if they have been placed on them and accepted by them.

d. **Contracts : All the** contracts, deeds etc., as mentioned above, as on the appointed date for the Plan are prepared by the Society. All such contracts etc. along with all relevant documents will be physically handed over to the concerned successor State Divisions of the Corporation within 15 days of this Plan becoming effective.

3. LEGAL PROCEEDINGS:

a. **Continuance of Proceedings:** Upon coming into effect this plan, all legal or other proceedings including before any statutory or quasi-judicial authority or tribunal, by or against the Society under any statute, whether pending on the appointed date for the Plan or which may be instituted at any time thereafter and in each case relatable to the successor State Societies of the Corporation shall be attended, continued, contested and enforced by or against such respective successor State division in the Corporation.

b. **Allocation of Proceedings:** All the legal proceedings of the Society shall be allocated to the successor State Societies based on their relatability to the business of each such successor State division.

c. **List of pending proceedings:** List of all pending legal proceedings etc., as mentioned above as on the appointed date for the plan are prepared by the Society and divided between the successor State Societies as per the provisions of this plan. All such pending legal proceedings along with all relevant documents be physically handed over to the concerned successor State Society within 15 days of this Plan becoming effective.

d. **Sharing of Legal Files & Legal expenses:** All the legal files will be held by the State Society which has greater representation in the case and in regarding to financial expenses the State Societies will bear expenses on basis of population basis unless the cause of action arose wholly within the territories which, as from that day, are the territories of either of the successor States of Andhra Pradesh or Telangana ,be the liability of that State.

4. EMPLOYEES:

a) As per Section 82 of the Andhra Pradesh Reorganization Act,2014,on and from the Appointed Day, the employees of state public sector undertaking, corporations and other autonomous bodies shall continue to function in such undertakings, Corporation or autonomous bodies for a period of one year. The posts and the personnel have been allocated between the APEWIDC and TSEWIDC as per population ratio 58.32:41.68.

b. The loan and advances given to the staff shall be transferred to the state where an employee will be transferred. The recommendations of the Expert Committee in this regard shall be implemented at the appropriate stage.

5. SAVINGS OF CONCLUDED TRANSACTIONS:

Subject to the terms of this Plan, the transfer and vesting of the above transactions under this part of the Plan shall not affect any transactions or proceedings already concluded by the Society on or before the appointed date for the Plan or thereafter, to the end and intent that the respective successor State Societies accept and adopt all such acts, deeds and things made, done and executed by the Society as acts, deeds and things made, done by or on behalf of the respective successor State Societies themselves.

SECTION – 2
CONDUCT OF ACTIVITIES

With effect from the appointed date for the Plan and up to and including the effective date for the Plan:

a. Continuance of the Activities: The Society shall be carrying on and deemed to have been carrying on all business and activities relating to have been carrying on all business and activities relating to the respective successor State Divisions and shall hold and stand possessed of all the estates, assets, rights, title, interest, authorities, contracts, estates, assets, rights, title, interest, authorities, contracts, investments and strategic decisions of the respective successor State divisions for and on account of, and in trust for such successor state divisions.

b. Profits & Losses: All the profits and income accruing or arising to the Society from the operations of the respective successor State Societies and the losses and expenditure arising or incurred by it relating to such State Society for the period commencing from the Appointed Date for the Plan shall for all purposes, be treated

as and be deemed to be the profits, income, losses or expenditure, as the case may be of such State Society.

c. **Exercise of rights and Powers:** Any of the rights, powers, authorities, privileges, attached, related or pertaining to the respective successor State Societies exercised by the Society shall be deemed to have been exercised by such respective successor State Society for and on behalf of, and in trust for and as an agent of such successor State Society. Similarly, any of these obligations, duties and commitments attached, related to or pertaining to the respective successor State Society that have been undertaken or discharged by the Society shall be deemed to have been undertaken for and on behalf of and as an agent for such successor State Society.

SECTION - 3
ACCOUNTING TREATMENT IN THE BOOKS

The accounting treatment of the transactions under this Plan in the books of the respective successor State Societies shall be as under.

a. **Transfer at Book Values:** The assets and the liabilities of the Society divided between the respective successor State Societies shall be at values appearing in the books of account of the Society as on the close of business on the day immediately preceding the appointed date for the Plan. For this purpose, any change in value of assets, consequent to their valuation, if any, shall be ignored.

b. **Treatment of difference in assets and liabilities in the Balance Sheet:** The difference between the value of assets and value of liabilities apportioned / allocated / transferred pursuant to the plan to the respective successor State Societies shall in their books be adjusted against the Demerger Adjustment Account.

PART – II

GENERAL

a. For the effective implementation of this plan, the same has been approved by the Governing Board of the Society and thereafter placed before the Expert Committee and the Committee has examined the Demerger proposals and has approved it. Both the State Governments of Andhra Pradesh and Govt. of Telangana have also agreed the demerger plan.

Distribution of H.O. items:
Bank Balances as on 01-06-2014 with APEWIDC

SL. No.	Particulars	Total (Rs.)
1	Head Office	22,05,91,777
2	Division Balances	77,63,34,116
	Total:	**99,69,25,893**

Details of Head Office Bank balances as on 01.06.2014 and its allocation /apportionment to the two states-Distribution done on Scheme-wise basis.

S. NO	Name of the Bank & Branch	Account Number	Scheme Name	Balances available at Saving Bank Account	A.P.	Telangana
1	Central Bank of India, Himayat Nagar Branch	3161569186	KGBV First Floor	22096747	9376133	12720614
			Interest	873621	509496	364125
2	Central Bank of India, Himayat Nagar Branch	3065377460	KGBV Phase - III & IV	11064681	4694986	6369695
			Interest	291805	170181	121624
3	Central Bank of India, Himayat Nagar Branch	3065377197	IERC	16445546	6978205	9467341
			Interest	521148	303934	217214
4	Indian Overseas Bank, Mehidipatnam Branch	171301000006768	KGBV PHASE - V	11130725	4723010	6407715
			Interest	267650	156093	111557
5	Central Bank of India, Himayat Nagar Branch	3161581749	KGBV GROUND FLOOR	13217352	5608411	7608941
			Interest	382914	223315	159599
6	Central Bank of India, Fateh maidan Branch	3214252445	City Grandhalaya Samstha, Ranga Reddy	7159649	0.00	7159649
			Interest	296925	173167	123758
7	ING Vysya Bank, Dilshuknagar Branch	768010134880	Supply of furniture to KGBV Schools	13677494	5909691	7767803
			Supply of furniture to Model Schools	47412937	20285803	27127134
			Interest	3235997	1887234	1348764
8	Central Bank of India, Himayat Nagar Branch	3175922286	General (Milk hilling Center) @ Pulkal in Medak District	5412141	0.00	5412141
			RVM Funds	250474	106282	144192
			Interest	164935	96190	68745
9	Central Bank of India, Himayat Nagar Branch	3094473216	Citi Grandhalaya Samstha, Hyderabad	3030000	0	3030000
			RVM Funds	20000000	8486437	11513563
			Interest	559577	326345	233232
10	Central Bank of India, Himayat Nagar Branch	3065377641	Interest Account	10697706	6238902	4458804
11	Central Bank of India, Fateh maidan Branch	3215288266	QC Charges	2032630	1185430	847200
12	Axis Bank, Habsiguda Branch	913010046109198	RVM Funds	30000000	17496000	12504000
			Interest	369123	215273	153850
	Total			**22,05,91,777**	**9,51,50,517**	**12,54,41,261**

Apportionment of Documents at H.O. (Current Files)

S. No	Section Name	Andhra Pradesh	Telangana	Both States	Total
1	Technical Wing	1638	1201	351	3190
2	Electrical Wing	28	24	53	105
3	Establishment Wing	89	34	71	194
4	Vigilance Wing	56	57	11	124
5	Accounts Wing	7	18	160	185
6	Legal Cell	0	0	7	7
Total		**1818**	**1334**	**653**	**3805**

Apportionment of Documents at H.O. (Disposals)

S. No	Section Name	Andhra Pradesh	Telangana	Both States	Total
1	Technical Wing	60	62	22	144
2	Electrical Wing	0	0	0	0
3	Establishment Wing	751	583	277	1611
4	Vigilance Wing	23	29	5	57
5	Accounts Wing	44	43	285	372
6	Legal Cell	0	0	0	0
Total		**878**	**717**	**589**	**2184**

APEWIDC - Demerger Balance Sheet as on 01.06.2014

Assets	Combined Amount		Andhra Pradesh		Telangana		Remarks
	Inner Column	Outer Column	Inner Column	Outer Column	Inner Column	Outer Column	
A. Fixed Assets		17,362,082.00		9,302,145.00		8,059,937.00	Population Ratio
Head Office	7,831,222.00		4,567,129.00		3,264,093.00		
Divisions (Annexure 1)	9,530,860.00		4,735,016.00		4,795,844.00		Locatin wise
B. Current Assets							
1. Deposits		770,569,881.00		559,235,729.00		211,334,152.00	
Head Office	86,129,481.00		50,230,713.00		35,898,768.00		Population Ratio
Divisions (Annexure 2)	684,440,400.00		509,005,016.00		175,435,384.00		Locatin wise
2. Loans & Advances		12,025,440,937.00		5,836,473,568.00		6,188,967,369.00	Locatin wise
Head Office	3,421,646,502.00		1,642,436,966.00		1,779,209,536.00		Locatin wise/Population
Divisions (Annexure 3)	8,603,794,435.00		4,194,036,602.00		4,409,757,833.00		Locatin wise
3. Cash in Hand		6,991,373.00		7,027,956.00		(36,583.00)	
Head Office			-		-		
Divisions (Annexure 4)	6,991,373.00		7,027,956.00		(36,583.00)		Locatin wise
4. Bank Accounts		996,925,894.00		431,728,443.00		565,197,450.00	
Head Office	220,591,777.00		95,150,517.00		125,441,260.00		Scheme wise & populatin Ratio
Divisions (Annexure 5)	776,334,116.00		336,577,926.00		439,756,190.00		Locatin wise
5. Stock							
Head Office		40,464,409.00		1,428,635.00		39,035,774.00	
Divisions (Annexure 6)	40,464,409.00		-		-		
6. RTGS Payments			1,428,635.00		39,035,774.00		Locatin wise
Head Office		21,384,591.00		-		21,384,591.00	
Divisions (Annexure 7)	21,384,591.00		-		-		
7. Suspense Account			-		21,384,591.00		
Head Office		67,472,522.00		1,695,874.00		65,776,647.00	
Divisions (Annexure 8)	67,472,521.00		-		-		
8. Due to Account			1,695,874.00		65,776,647.00		Locatin wise
Head Office		6,328,855.00		-		6,328,855.00	
Divisions (Annexure 9)	6,328,855.00		-		-		
			-		6,328,855.00		Locatin wise
9.Demerger Adjustment Account					47,852,730.00	47,852,730.00	
Total:	**13,952,940,544.00**	**13,952,940,544.00**	**6,846,892,350.00**	**6,846,892,351.00**	**7,153,900,922.00**	**7,153,900,922.00**	

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Liabilities	Combined Amount		Andhra Pradesh		Telangana		Remarks
	Inner Column	Outer Column	Inner Column	Outer Column	Inner Column	Outer Column	
D. Capital Fund							
Head Office		268,281,986.00		184091310		84,190,676.00	
Divisions (Annexure 10)	268,281,986.00		184,091,310.00		84,190,676.00		
E. Loan Liability				26,154,883.00			
Head Office		38,539,376.00				12,384,493.00	
Divisions (Annexure 11)	38,539,376.00		26,154,883.00		12,384,493.00		
F. Current Liabilities & Provisions							
1. Duties & Taxes				63,426,905.00			
Head Office		52,077,770.00				(11,349,135.00)	
Divisions (Annexure 12)	52,077,770.00		63,426,905.00		(11,349,135.00)		
2. Other Liabilities				2,139,777.00			
Head Office		81,473,114.00				79,333,337.00	
Divisions (Annexure 13)	81,473,114.00		2,139,777.00		79,333,337.00		
3. Deposit to Works				5,760,620,535.00			
Head Office	3,621,183,079.00	12,086,970,911.00	1,677,455,321.00		1,943,727,758.00	6,326,350,376.00	Scheme wise
Divisions (Annexure 14)	8,465,787,833.00		4,083,165,214.00		4,382,622,618.00		
4. Security Deposits		799,264,095.00		420,195,069.00		379,069,026.00	
Head Office	4,892,135.00		2,853,093.00		2,039,042.00		Population Ratio
Divisions (Annexure 15)	794,371,960.00		417,341,976.00		377,029,984.00		
5. Due by				490,585.00			
Head Office		4,310,347.00				3,819,762.00	
Divisions (Annexure 16)	4,310,347.00		490,585.00		3,819,762.00		
6. RTGS Receipts							
Head Office		26,799,207.00		-		26,799,207.00	
Divisions (Annexure 17)	26,799,207.00		-		26,799,207.00		
			-				
7. Provisions		4,798,403.00		255,784.00		4,542,619.00	
Head Office	66,193.00		38,604.00		27,589.00		Population Ratio
Divisions (Annexure 18)	4,732,210.00		217,180.00		4,515,030.00		
8. SC Corporation		13,900,842.00		5,140,410.00			
Head Office						8,760,432.00	
Divisions (Annexure 19)	13,900,842.00		5,140,410.00		8,760,432.00		
9. AB		(63,000.00)					
Head Office				-		(63,000.00)	
Divisions (Annexure 20)	(63,000.00)		-		(63,000.00)		
			-				
10. Difference in previous Audit Report		225,551.00		225,551.00			

Head Office						-	
Divisions (Annexure 21)	225,551.00		225,551.00		-		
11. Retention Money						1,303,619.00	
Head Office		1,303,619.00		-			
Divisions (Annexure 22)	1,303,619.00		-		1,303,619.00		
12. CM Relief Fund							
Head Office		4,088,862.00		-		4,088,862.00	
Divisions (Annexure 23)	4,088,862.00		-		4,088,862.00		
13. Suspense Account				74,399,336.00			
Head Office		133,698,342.00				59,299,006.00	
Divisions (Annexure 24)	133,698,342.00		74,399,336.00		59,299,006.00		
G.Demerger Adjustment Account			47,852,730.00	47,852,730.00			
H. Excess of Income over Expenditure		437,271,118.00		261,899,476.00		175,371,643.00	
Head Office	110,057,575.00		64,185,577.00		45,871,998.00		Population Ratio
Divisions (Annexure 26)	327,213,543.00		197,713,898.00		129,499,645.00		
Total:							
	13,952,940,544.00	**13,952,940,544.00**	**6,846,892,350.00**	**6,846,892,351.00**	**7,153,900,922.00**	**7,153,900,922.00**	

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Notes:

1. In the above statement we are having figures as per the consolidated balance sheet, depicting the total figures in the outer column with the figures pertaining to the H.O. and the figures pertaining to the divisions/Circle offices. In respect of each of the items figuring against the division/circle offices, the details are furnished in separate annexures as indicated in the table above.

2. We are also having the separate columns for Andhra Pradesh and Telangana. In the Inner column we are having a) against each of the items the figures in aggregate for the entire concerned States and b) its share from the H.O. The basis of allocation between the two states have been indicated in the remarks column in the above table. Remarks have been given only in the rows where the two states are getting its share from H.O.

3. It will be observed that in respect of Andhra Pradesh it is a case of Excess of Assets over Liabilities by a sum of Rs. 4,19,05,588/-. This has to be adjusted against the capital fund account in the new dispensation.

4. Similar to the above, the Telangana State is having Excess of Liabilities over Assets by a similar amount of Rs. 4,19,05,588/-. This has to be adjusted against the capital fund account in the new dispensation.

5. This phenomenon mention at notes 3 & 4 above has arisen owing to the fact that distribution/allocation of H.O. items is not made on simple equal basis but on the basis mentioned in the remarks column.

6. In the aforesaid apportionment/ distribution, the assists and liabilities pertaining o the seven mandals of Khammam District, mentioned in the Govt.of Andhra Pradesh Order vide G.O.Ms.No.315 of REVENUE (DA &LR) Department Dt. 11.09.2014, has not been given effect.

SCHEDULE IV

Excess of Income over Expenditure

Particulars	Amount
Opening Balance	167914811.00
Add Current Year Income	(57857236)
	110057575

	Andhra Pradesh	Telangana
Distribution - Population Ratio	64185578.00	45871997.00

SCHEDULE V

Fixed Assests

Particulars	Amount
Air Cooler (DESERTS)	25900
Cell Phone	38650
Computers & Peripherals	5648477
Library Books	24528
Cardless Hand Mikes	2000
Electrical Fittings	54249
Exhast Fans	9972
Furniture	437007
Generator	447221
Laptops	476100
LED TV	39900
Office Storewel Model M2	153626
Office Storewel plain	91772
Qualirty control Equipment	232596
RO Purifier Cum Chillller	58428
Sony Digital Camera	10800
Refegirator	6890
Xerox Machine	73106
Total	**7831222**

	Andhra Pradesh	Telangana
Distribution - Population Ratio	4567169.00	3264053.00

SCHEDULE VI

Fixed & Other Deposits

Particulars	Amount
FDR CBD Fathemaidan	3000000.00
FDR CBI Himayathanagar	13129481.00
FDR Dhanalaxmi Bank	10000000.00
FDR with AXIS Bank	40000000.00
FDR with ING Vysya Bank	20000000.00
Total	**86129481.00**

	Andhra Pradesh	Telangana
Distribution - Population Ratio	50230713.00	35898768.00

Schedule -II

Short term Provisions

Particulars	Amount
APGLI	6100.00
CPS	3366.00
GIS	4410.00
GPF	26279.00
HBA	14742.00
Profeesional Tax	2588.00
Motor Car Loan	8708.00
Total	66193.00

	Andhra Pradesh	Telangana
Distribution - Population Ratio	**38604.00**	**27589.00**

Schedule -III

Deposit Works

Particulars		**Amount**	**Remarks**
Secretary, APREIS, Hyderabad		5750000.00	Common
SSA		2541658622.00	Common
Director of BC Welfare		25100000.00	Common
Secretary, City Grandhalaya Samstha Hyd		21800000.00	Telangana
Director and Special Officewr Jawahar		9510000.00	Telangana
Bala Bhavan			
SE APEWIDC Hyderabad		5566791.00	Telangana
SE APEWIDC Kadapa		410040.00	Andhra Pradesh
SE Guntur		3211293.00	Andhra Pradesh
SE Kadapa		2355117.00	Andhra Pradesh
Dist Central Librarian Zilla Grandhalaya		16742402.00	Telangana
Samstha Ranga Reddy			
Prinicipal AM JS Girls		4350000.00	Common
Treasury Dep		1960000.00	Common
Librarioan State Central Library Hyd		12880000.00	Telangana
A.P. KGBV Society		22634090.00	Common
Ap Diary Dev Co., Ltd Medak		9500000.00	Telangana
Dist Central Librariay Funds Ranga Reddy		6112500.00	Telangana
PAO Hyderabad		667000000.00	Telangana
Hyderabad Circle		47490.00	Telangana
BC Welfare Dept. Funds		1178526.00	Common
Directo of School Education		263416208.00	Common
Total		3621183079.00	

	Andhra Pradesh	Telangana
Distribution - Population	1671478871	1194568575.00
- Scheme Wise	5976450	749159183.00
	1677455321	**1943727758.00**

SCHEDULE VII

Loans & Advances

Particulars	Amount	
ADILABAD APEWIDC	183182027	
ANATHAPUR APEWIDC	168963838	
CHITTOOR APEWIDC	138293507	
EAST GODAVARI APEWIDC	58924022	
GUNTUR APEWIDC	125651764	
KADAPA APEWIDC	101978031	
KARIMNAGAR APEWIDC	93891328	
KHAMMAM APEWIDC	79999356	
KRISHNA APEWIDC	41092656	
KURNOOL APEWIDC	278041088	
MAHABOOBNAGAR APEWIDC	374932465	
MEDAK APEWIDC	193395054	
NALGONDA APEWIDC	207563963	
NELLORE APEWIDC	81879395	
NIZAMAD APEWIDC	195378672	
PRAKASHAM APWEIDC	126890595	
RANGAREDDY APEWIDC	128163473	
SRIKAKULAM APEWIDC	79029649	
VISHAKAPATNAM APEWIDC	117577935	
Dy. EE QC Sub Div Guntur	480487	
Dy. EE QC Sub Div Hyd	664123	
Dy. EE QC Sub Div Kadpa	792770	
EE Guntur QC Charges	37412	
VIZIANAGARAM APEWIDC	98438518	
WARANGAL APEWIDC	106841218	
WEST GODAVARI	9609283	
HYDERABAD APEWIDC	62855291	
Total	**3054547920**	

SCHEDULE VIII

Other Advances

Particulars	**Amount**
Supply of Dual Desks	12144405
EE/ Tribal Welfare	10750000
DTOW	123198000
M/s Godrej & Boycee MFG Co., Ltd	80191717
M/s Methodex Systems Ltd., Hyd	10561542
Construction of Kitchen Shed	130164719
Impress Amount	88199
Total	**367098582**

	Andhra Pradesh	**Telangana**
Distibution of items in VII & VIII-Location wise & Population Ratio	1642436966	1779209536

SCHEDULE IX
Cash & Cash Equivalents

Particulars	**Amount**
Central Bank of India	
A/c. No. 3065377197	16966694
A/c. No. 3065377460	11356486
A/c. No. 3065377641	10697706
A/c. No. 3094473216	23589577
A/c. No. 3161569186	22970368
A/c. No. 3175922286	5827550
A/c. No. 3214252445	7456574
A/c. No. 3215288266	2032630
A/c. No. 3161581749	13600266
Axis Bank : 913010046109198	30369123
ICICI Bank A/c No: 058801001489	
IOB A/c No: 171301000006768	11398375
ING Vysya A/c. No. 768010134880	64326428
Total	**220591777**

Discussed elaborately in the demerger report (word document)

Annexure 1 : Fixed Assets of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	408,704.00	1	Ananthapur	391,593.00
2	Hyderabad Circle	1,351,560.00	2	Chittoor	143,043.00
3	Hyderabad Division	422,571.00	3	East Godavari	1,394,969.00
4	Karimnagar	266,366.00	4	Guntur	33,600.00
5	Khammam	390,871.00	5	Guntur Circle	149,737.00
6	Mahaboobnagar	548,449.00	6	Kadapa	114,928.00
7	Medak	386,769.00	7	Kadapa Circle	220,683.00
8	Nalgonda	305,743.00	8	Krishna	912,516.00
9	Nizamabad	38,560.00	9	Kurnool	693,059.00
10	Rangareddy	255,065.00	10	Nellore	90,364.00
11	Warangal	421,186.00	11	Prakasham	279,283.00
			12	Srikakulam	-
			13	Vishakapatnam	162,741.00
			14	Vizianagaram	93,000.00
			15	West Godavari	55,500.00
	Total	**4,795,844.00**		**Total**	**4,735,016.00**

9,530,860.00

Top Two

1 Hyderabad Circle — Additional Infrastructure facilities Rs.5,00,000/- and purchase of Computers amounting to 4,43,366/-

2 East Godavari — There is a sizable amount of Rs.12,44,214,/- figuring against Air Conditiners/ Refreigerators. This aspec t has to be looked into for possible rectification/confirmatin.

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Bottom Two

1 Guntur — As per the reords made available by the division.

2 West Godavari — As per the reords made available by the division.

Annexure 2 : Deposits of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	(16,792,590.00)	1	Ananthapur	34,292,914.00
2	Hyderabad Circle	7,035,650.00	2	Chittoor	30,501,562.00
3	Hyderabad Division	(233,268.00)	3	East Godavari	33,229,248.00
4	Karimnagar	(30,066,523.00)	4	Guntur	35,417,200.00
5	Khammam	3,833,659.00	5	Guntur Circle	-
6	Mahaboobnagar	17,328,516.00	6	Kadapa	56,123,646.00
7	Medak	76,673,854.00	7	Kadapa Circle	3,000,000.00
8	Nalgonda	7,642,909.00	8	Krishna	69,892,335.00
9	Nizamabad	(5,132,079.00)	9	Kurnool	56,500,000.00
10	Rangareddy	22,837,579.00	10	Nellore	35,599,217.00
11	Warangal	92,307,677.00	11	Prakasham	70,592,435.00
			12	Srikakulam	11,923,896.00
			13	Vishakapatnam	20,462,305.00
			14	Vizianagaram	16,671,265.00
			15	West Godavari	34,798,993.00
	Total	**175,435,384.00**		**Total**	**509,005,016.00**

684,440,400.00

Top Two

1	Warangal	There is one sizeable FDR for Rs.6,64,02,012/-. This item has to be confirmed with the bank
2	Medak	There is one sizeable FDR for Rs.2,02,50,000/-. This item has to be confirmed with the bank

Bottom Two

1	Adilabad	There is a negative balance in one FDR for Rs.5,89,76,211/- apart from few others with negative balances.
2	Hyderabad Division	In respect of Hyderabad, the item is wrongly captured/classified in the books of accounts. This item needs revisited and properly recalssified/ rectified.

Annexure 3 : Loans & Advances of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	434,319,416.00	1	Ananthapur	597,353,451.00
2	Hyderabad Circle	5,078,060.00	2	Chittoor	341,478,536.00
3	Hyderabad Division	689,387,245.00	3	East Godavari	195,294,668.00
4	Karimnagar	439,230,098.00	4	Guntur	207,575,753.00
5	Khammam	214,320,545.00	5	Guntur Circle	7,150,000.00
6	Mahaboobnagar	1,171,806,913.00	6	Kadapa	217,001,059.00
7	Medak	481,005,161.00	7	Kadapa Circle	3,205,000.00
8	Nalgonda	229,320,974.00	8	Krishna	247,179,661.00
9	Nizamabad	193,080,737.00	9	Kurnool	360,684,417.00
10	Rangareddy	325,521,273.00	10	Nellore	136,856,193.00
11	Warangal	226,687,411.00	11	Prakasham	732,501,327.00
			12	Srikakulam	154,266,350.00
			13	Vishakapatnam	276,874,207.00
			14	Vizianagaram	542,210,183.00
			15	West Godavari	174,405,797.00
	Total	**4,409,757,833.00**		**Total**	**4,194,036,602.00**

8,603,794,435.00

1 The total represents amount paid to various contractors on cumulative basis over the years. The entry for squaring off the amounts paid by the corporation has to be transferred to capitalization and has to be adjusted against the credit lying against the institution/ agency that have given the funds for the works.

2 The District Centres of Mahaboobnagar and Hyderabad division are the top two items where as Kadapa Circle and Hyderabad Circle has figured at the bottom

Annexure 4 : Cash in Hand of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle	22,907.00	2	Chittoor	1,000.00
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak	(41,650.00)	7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad	(20,000.00)	9	Kurnool	
10	Rangareddy	2,160.00	10	Nellore	
11	Warangal		11	Prakasham	7,026,556.00
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	400.00
			15	West Godavari	
	Total	**(36,583.00)**		**Total**	**7,027,956.00**

6,991,373.00

1 Normally there will not be cahs balances. However it is to be noted there is a huge sum in Prakasam division which is coming since the beginning.

2 All Cases of district centres hosing cash balances including negative have to be revisited and necessary rectification/classification entries has to be passed.

Annexure 5 : Bank Accounts of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	52,231,786.00	1	Ananthapur	87,980,693.00
2	Hyderabad Circle	8,168,178.00	2	Chittoor	19,906,489.00
3	Hyderabad Division	125,933,143.00	3	East Godavari	11,166,608.00
4	Karimnagar	89,547,466.00	4	Guntur	9,035,695.00
5	Khammam	38,429,320.00	5	Guntur Circle	1,420,058.00
6	Mahaboobnagar	57,068,165.00	6	Kadapa	31,272,651.00
7	Medak	(17,533,359.00)	7	Kadapa Circle	972,699.00
8	Nalgonda	9,687,004.00	8	Krishna	6,410,262.00
9	Nizamabad	58,284,809.00	9	Kurnool	48,090,913.00
10	Rangareddy	79,321,107.00	10	Nellore	18,401,322.00
11	Warangal	(61,381,429.00)	11	Prakasham	30,647,689.00
			12	Srikakulam	24,037,200.00
			13	Vishakapatnam	13,188,834.00
			14	Vizianagaram	16,888,494.00
			15	West Godavari	17,158,319.00
	Total	**439,756,190.00**		**Total**	**336,577,926.00**

776,334,116.00

Top Two

1	Hyderabad Division	There are the figures as provided by the divisions and also verified with the bank statements and confirmation.
2	Karimnagar	There are the figures as provided by the divisions and also verified with the bank statements and confirmation.

Bottom Two

1	Medak	Five accounts are showing huge negative balances and the BRS has not been completed in respect of these accounts. Sufficient date and clarifications to be obtained to close the issues.
2	Warangal	Three accounts are showing negative balances including account no.32189394116 with SBI and the BRS has not been completed in respect of these accounts. Sufficient date and clarifications to be obtained to close the issues.

Annexure 6: Stock in hand of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam	4,977,390.00	5	Guntur Circle	
6	Mahaboobnagar	3,745,533.00	6	Kadapa	
7	Medak	30,312,851.00	7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	1,428,635.00
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**39,035,774.00**		**Total**	**1,428,635.00**

40,464,409.00

1 These are the balances appearing in only five divisins and is coming since beginning. The concept of stock does not arise for this corporation

Annexure 7: RTGS Payments of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division	21,384,591.00	3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**21,384,591.00**		**Total**	**-**

21,384,591.00

1 In the BRS exercise the payments made to parties and not reflected in the cahs book have been placed in this account. This aspect has got to tbe properly identified and the parties concerned debited.

Annexure 8 : Suspense A/c of Divsions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division	201,125.00	3	East Godavari	
4	Karimnagar	17,638,796.00	4	Guntur	
5	Khammam	23,071,588.00	5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak	229,383.00	7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad	36,792.00	9	Kurnool	
10	Rangareddy	15,730,403.00	10	Nellore	
11	Warangal	8,868,560.00	11	Prakasham	1,695,874.00
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**65,776,647.00**		**Total**	**1,695,874.00**

67,472,521.00

1 These are unreconciled items in the respective divisins and have been taken to suspencse account.

Annexure 9 : Due to Account of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar	6,739,039.00	4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar	(410,184.00)	6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**6,328,855.00**		**Total**	**-**

6,328,855.00

1 These are opening balances.

Annexure 10 : Capital Fund of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	75,556,030.00	1	Ananthapur	5,275,518.00
2	Hyderabad Circle	747,017.00	2	Chittoor	51,559,379.00
3	Hyderabad Division	971,955.00	3	East Godavari	7,199,079.00
4	Karimnagar	(639,529.00)	4	Guntur	13,824,052.00
5	Khammam	64,520,506.00	5	Guntur Circle	93,585.00
6	Mahaboobnagar	-	6	Kadapa	35,607,764.00
7	Medak	(6,022,694.00)	7	Kadapa Circle	245,892.00
8	Nalgonda	18,257,884.00	8	Krishna	14,740,326.00
9	Nizamabad	(81,334,572.00)	9	Kurnool	12,454,523.00
10	Rangareddy	4,819,214.00	10	Nellore	39,206,280.00
11	Warangal	7,314,865.00	11	Prakasham	2,932,565.00
			12	Srikakulam	(10,107,200.00)
			13	Vishakapatnam	1,719,219.00
			14	Vizianagaram	1,441,253.00
			15	West Godavari	7,899,074.00
	Total	**84,190,676.00**		**Total**	**184,091,309.00**

268,281,985.00

1 These are the balances. At the time of commencement of the Corporation.

Annexure 11 : Loan Liability of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	57,000.00
2	Hyderabad Circle	150,000.00	2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar	12,234,493.00	4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	100,000.00
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	5,659,024.00
11	Warangal		11	Prakasham	18,888,859.00
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	1,450,000.00
			15	West Godavari	
	Total	**12,384,493.00**		**Total**	**26,154,883.00**

38,539,376.00

1 These are liabilities owing to other divisions.

2 Inter divisions reconciliation exercise has to be taken up.

Annexure 12 : Duties & Taxes of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	3,223,383.00	1	Ananthapur	18,659,465.00
2	Hyderabad Circle	(3,162,799.00)	2	Chittoor	1,564,997.00
3	Hyderabad Division	4,506,888.00	3	East Godavari	185,467.00
4	Karimnagar	(63,060,377.00)	4	Guntur	5,831,882.00
5	Khammam	10,414,153.00	5	Guntur Circle	-
6	Mahaboobnagar	(4,530,058.00)	6	Kadapa	13,063,556.00
7	Medak	(787,828.00)	7	Kadapa Circle	-
8	Nalgonda	20,235,770.00	8	Krishna	695,929.00
9	Nizamabad	19,414,121.00	9	Kurnool	3,550,458.00
10	Rangareddy	9,394,002.00	10	Nellore	8,472,332.00
11	Warangal	(6,996,390.00)	11	Prakasham	6,999,725.00
			12	Srikakulam	(2,428,118.00)
			13	Vishakapatnam	5,149,436.00
			14	Vizianagaram	2,415,809.00
			15	West Godavari	(734,033.00)
	Total	**(11,349,135.00)**		**Total**	**63,426,905.00**

52,077,770.00

1 These are various deductins that have been made towards VAT, Seignorage, TDS, NAC and Labour Cess etc., and not paid.

2 There have also been several instances where the net amount paid t contractors has been taken as gross. The subsequent payment of deductions have been debited to the respective duties and taxes account and hence the same is reflecting negative balance.

Annexure 13: Other Liabilities of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	1,037,912.00	1	Ananthapur	5,300.00
2	Hyderabad Circle	51,912.00	2	Chittoor	93,985.00
3	Hyderabad Division	381,826.00	3	East Godavari	-
4	Karimnagar	4,067,140.00	4	Guntur	5,725.00
5	Khammam	3,914,323.00	5	Guntur Circle	-
6	Mahaboobnagar	4,282,597.00	6	Kadapa	(2,449.00)
7	Medak	38,582,484.00	7	Kadapa Circle	-
8	Nalgonda	228,697.00	8	Krishna	91,520.00
9	Nizamabad	20,943,015.00	9	Kurnool	91,829.00
10	Rangareddy	5,797,968.00	10	Nellore	56,039.00
11	Warangal	45,464.00	11	Prakasham	1,571,319.00
			12	Srikakulam	-
			13	Vishakapatnam	42,672.00
			14	Vizianagaram	183,837.00
			15	West Godavari	-
	Total	**79,333,338.00**		**Total**	**2,139,777.00**

81,473,115.00

These are items wrongly captured in the books of accounts of the individual district centres. It is necessary to have a detailed revisit to each of these with a view to account the same properly.

These are isolated within the district/circle office concerned and does not have a bearing on the overall picture.

Annexure 14 : Deposit to Works of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	299,444,594.00	1	Ananthapur	618,031,469.00
2	Hyderabad Circle	2,535,663.00	2	Chittoor	296,561,401.00
3	Hyderabad Division	766,534,048.00	3	East Godavari	190,012,655.00
4	Karimnagar	582,424,419.00	4	Guntur	191,271,491.00
5	Khammam	139,101,611.00	5	Guntur Circle	-
6	Mahaboobnagar	1,140,863,046.00	6	Kadapa	197,953,131.00
7	Medak	479,402,303.00	7	Kadapa Circle	-
8	Nalgonda	180,538,258.00	8	Krishna	221,768,328.00
9	Nizamabad	246,362,927.00	9	Kurnool	328,498,596.00
10	Rangareddy	366,479,147.00	10	Nellore	112,915,135.00
11	Warangal	178,936,602.00	11	Prakasham	765,792,233.00
			12	Srikakulam	173,033,135.00
			13	Vishakapatnam	279,643,317.00
			14	Vizianagaram	528,794,318.00
			15	West Godavari	178,890,006.00
	Total	**4,382,622,618.00**		**Total**	**4,083,165,215.00**

8,465,787,833.00

In respect of the circle offices this receipt itme will not be there. However, it may be noted that in Hyderabad circle office, there have been receipts from other divisions, which have transferred funds out of their earnings to enable the circle office to meet the establishment expenses.

Annexure 15 : Security Deposits of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	43,327,718.00	1	Ananthapur	31,146,518.00
2	Hyderabad Circle	849,280.00	2	Chittoor	29,968,274.00
3	Hyderabad Division	28,140,317.00	3	East Godavari	21,243,275.00
4	Karimnagar	(19,375,309.00)	4	Guntur	44,713,765.00
5	Khammam	43,432,761.00	5	Guntur Circle	-
6	Mahaboobnagar	55,064,101.00	6	Kadapa	21,653,112.00
7	Medak	36,075,458.00	7	Kadapa Circle	-
8	Nalgonda	27,410,187.00	8	Krishna	26,432,890.00
9	Nizamabad	53,263,198.00	9	Kurnool	84,830,405.00
10	Rangareddy	40,312,231.00	10	Nellore	21,235,048.00
11	Warangal	68,530,042.00	11	Prakasham	40,785,861.00
			12	Srikakulam	24,870,302.00
			13	Vishakapatnam	22,277,144.00
			14	Vizianagaram	37,358,625.00
			15	West Godavari	10,826,758.00
	Total	**377,029,984.00**		**Total**	**417,341,977.00**

794,371,961.00

1 These are items like EMD/FSD/ASD etc. And have to be repaid to the parties upon completion of the time/ fullfilmen tof obligations.

2 In respect of karimnagar, the item is wrongly captured in the books of accounts. This item needs to be revisited and properly accounted and also the correct figure of EMD/FSD have to be arrived at.

Annexure 16 : Due by Account of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	-	1	Ananthapur	490,585.00
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad	3,819,762.00	9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**3,819,762.00**		**Total**	**490,585.00**

4,310,347.00

1 These are opening balances carried forward

Annexure 17 : RTGS Receipts of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division	26,799,207.00	3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**26,799,207.00**		**Total**	**-**

26,799,207.00

1 This represents the amounts credited in the bank by RTGS transfers for which the parties/agencies that have transferred the funds are yet to be identified.

Annexure 18 : Provisions of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	-	1	Ananthapur	216,060.00
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division	236,050.00	3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar	309,812.00	6	Kadapa	
7	Medak	3,899,818.00	7	Kadapa Circle	
8	Nalgonda	69,350.00	8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	1,120.00
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**4,515,030.00**		**Total**	**217,180.00**

4,732,210.00

1 These are opening balances.

Annexure 19 : SC Corporation of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	-	1	Ananthapur	2,204,341.00
2	Hyderabad Circle	9,932.00	2	Chittoor	193,825.00
3	Hyderabad Division	(2,451,869.00)	3	East Godavari	9,047.00
4	Karimnagar	553,775.00	4	Guntur	-
5	Khammam	6,707,854.00	5	Guntur Circle	-
6	Mahaboobnagar	(4,768,078.00)	6	Kadapa	(224,519.00)
7	Medak	2,301,965.00	7	Kadapa Circle	-
8	Nalgonda	668,506.00	8	Krishna	-
9	Nizamabad	5,641,385.00	9	Kurnool	(36,999.00)
10	Rangareddy	-	10	Nellore	(1,241,477.00)
11	Warangal	96,963.00	11	Prakasham	-
			12	Srikakulam	2,465,511.00
			13	Vishakapatnam	(104,022.00)
			14	Vizianagaram	1,288,584.00
			15	West Godavari	586,119.00
	Total	**8,760,433.00**		**Total**	**5,140,410.00**

13,900,843.00

1 These are opening balances

Annexure 20 : AB Account of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar	(63,000.00)	6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**(63,000.00)**		**Total**	**-**

(63,000.00)

[1] This item has been incorrectly caputured under the head liablities. This actually represents positive bank balance with Andhra Bank.

Annexure 21 : Difference in previous Audit Report of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam		5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	225,551.00
			15	West Godavari	
	Total	**-**		**Total**	**225,551.00**

225,551.00

1 These are opening balances.

Annexure 22 : Retention Money of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam	715,354.00	5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy	588,265.00	10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**1,303,619.00**		**Total**	**-**

1,303,619.00

1 These are items like EMD/FSD/ASD etc., and have to be repaid to the parties upon completion of the time.

2 This item has been incorrectly classified under retention money account and should have been properly clubbed up with the schedule of Security Deposits, where all EMD/FSD/ASD etc are figuring.

Annexure 23 : CM Relief Fund of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad		1	Ananthapur	
2	Hyderabad Circle		2	Chittoor	
3	Hyderabad Division		3	East Godavari	
4	Karimnagar		4	Guntur	
5	Khammam	4,088,862.00	5	Guntur Circle	
6	Mahaboobnagar		6	Kadapa	
7	Medak		7	Kadapa Circle	
8	Nalgonda		8	Krishna	
9	Nizamabad		9	Kurnool	
10	Rangareddy		10	Nellore	
11	Warangal		11	Prakasham	
			12	Srikakulam	
			13	Vishakapatnam	
			14	Vizianagaram	
			15	West Godavari	
	Total	**4,088,862.00**		**Total**	**-**

4,088,862.00

1 In resepct of Khammam, the item is wrongly captured in the books of accounts. This item needs to be revisited and properly accounted.

Annexure 24 : Head Office Suspense A/c of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	11,722,881.00	1	Ananthapur	2,507,453.00
2	Hyderabad Circle		2	Chittoor	4,184,457.00
3	Hyderabad Division		3	East Godavari	(64,310.00)
4	Karimnagar	691,454.00	4	Guntur	970,637.00
5	Khammam	(3,257,108.00)	5	Guntur Circle	(5,785.00)
6	Mahaboobnagar	22,467,431.00	6	Kadapa	760,474.00
7	Medak		7	Kadapa Circle	730.00
8	Nalgonda		8	Krishna	13,095,000.00
9	Nizamabad	4,279,735.00	9	Kurnool	
10	Rangareddy	23,394,613.00	10	Nellore	11,783,030.00
11	Warangal		11	Prakasham	30,592,680.00
			12	Srikakulam	635,195.00
			13	Vishakapatnam	329,587.00
			14	Vizianagaram	(707,689.00)
			15	West Godavari	10,317,877.00
	Total	**59,299,006.00**		**Total**	**74,399,336.00**

133,698,342.00

1 These are the amounts representing the amounts arrived at after giving rectification/ adjustment entries passed to rectify some of the items that were taken up from the previous audit period i.e. 2008-09.

Annexure 25 : Excess of Income Over Expenditure of Divisions

Telangana			Andhra Pradesh		
S. No.	**Location**	**Amount**	**S. No.**	**Location**	**Amount**
1	Adilabad	35,854,798.00	1	Ananthapur	41,424,942.00
2	Hyderabad Circle	20,475,350.00	2	Chittoor	7,904,312.00
3	Hyderabad Division	11,976,985.00	3	East Godavari	22,500,280.00
4	Karimnagar	6,459,177.00	4	Guntur	(4,555,304.00)
5	Khammam	15,385,058.00	5	Guntur Circle	8,631,995.00
6	Mahaboobnagar	36,461,542.00	6	Kadapa	35,701,215.00
7	Medak	17,581,504.00	7	Kadapa Circle	7,051,760.00
8	Nalgonda	(452,021.00)	8	Krishna	47,570,781.00
9	Nizamabad	(26,100,753.00)	9	Kurnool	36,579,577.00
10	Rangareddy	(7,117,852.00)	10	Nellore	(7,138,314.00)
11	Warangal	18,975,858.00	11	Prakasham	(23,392,562.00)
			12	Srikakulam	1,758,621.00
			13	Vishakapatnam	1,630,733.00
			14	Vizianagaram	3,413,054.00
			15	West Godavari	18,632,808.00
	Total	**129,499,646.00**		**Total**	**197,713,898.00**

327,213,544.00

ANNEXURE - II
(to G.O.Ms.No.108 SE(TRG) Dept., Dated.26.09.2016)

STATEMENT SHOWING THE ALLOCATION OF SANCTIONED POSTS AT THE RATIO OF 58.32:41.68 FOR THE HEAD OFFICE AND EMPLOYEES WORKING AMONG THE TWO ENTITIES

Sl. No.	Name of the Category	No. of posts sanctioned	ALLOCATION OF SANCTIONED POSTS AS PER RATIO		REGULAR EMPLOYEES WORKING AGAINST SANCTIONED POSTS (As on 02.06.2014)		DETAILS OF THE REGULAR EMPLOYEES WORKING IN HEAD OFFICE ALONG WITH THEIR NATIVITY (As on 02.06.2014)		Total		Grand Total
							Regular				
			A.P. State 58.32	Telangana State 41.68	A.P. State	Telangana State	Andhra Pradesh	Telangana	Andhra Pradesh	Telangana	
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*12*	*13*	*14*
	HEAD OFFICE AT HYDERABAD										
1	Managing Director	**1**	1	0	0	0			**0**	**0**	**0**
2	Chief Engineer	**1**	0	1	0	0			**0**	**0**	**0**
3	Superintending Engineer	**1**	1	0	0	0			**0**	**0**	**0**
4	Executive Engineer	**2**	1	1	0	0			**0**	**0**	**0**
5	Senior Architect	**1**	1	0	0	0			**0**	**0**	**0**
6	Deputy Executive Engineer	**3**	2	1	1	1	1	1	**1**	**1**	**2**
7	Assistant Executive Engineer	**9**	5	4	0	1		1	**0**	**1**	**1**
8	General Manager (Admn.)	**1**	0	1	0	0			**0**	**0**	**0**
9	General Manager (Fin.)	**1**	1	0	0	0			**0**	**0**	**0**
10	Superintendent	**4**	2	2	1	2	1	2	**1**	**2**	**3**
11	Senior Assistant/	**11**	6	5	0	0			**0**	**0**	**0**
12	PS to MD	**1**	1	0	0	0			**0**	**0**	**0**
13	Stenographer	**2**	1	1	0	0			**0**	**0**	**0**
14	Office Sub-ordinate	**8**	5	3	0	0			**0**	**0**	**0**
15	Driver	**2**	1	1	0	0			**0**	**0**	**0**
	Sub-Total-I	**48**	**28**	**20**	**2**	**4**	**2**	**4**	**2**	**4**	**6**

ANNEXURE -III
(to G.O.Ms.No.108/SE(TRG) Dept., dated: 26.09.2016)

LIST OF EMPLOYEES WITH THEIR NATIVITY WORKING IN HEAD OFFICE OF ANDHRA PRADESH STATE & TELANGANA STATE						
Sl. No.	**Name of the employee**	**Territorial District**	**Designation**	**Date of Birth**	**Caste**	**Qualification**
1	*2*	*3*	*4*	*5*	*6*	*7*
ANDHRA PRADESH STATE						
REGULAR STAFF:						
1	D.Syamsunder Reddy	Kadapa	Dy.E.E.	12.06.1960	OC	B.E.
2	D. Venkateswar Rao	Guntur	Superintendent	01-06-1963	BC-B	B.Com.,
TELANGANA STATE						
REGULAR STAFF:						
1	K.Vijaykumar	Nizamabad	Dy.E.E.	23.06.1962	OC	B.E.
2	Anita Singnath	Hyderabad	A.E.E.	04.01.1967	OC	B.Tech.
3	P.Hemalatha	Rangareddy	Superintendent	24-10-1969	O.C.	B.Com.,
4	Mohd.Maqsood Ahmed	Mahabubnagar	Superintendent	01-04-1962	O.C.	B.Com.,